

1 THE HONORABLE JOHN C. COUGHENOUR  
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7 UNITED STATES DISTRICT COURT  
8 WESTERN DISTRICT OF WASHINGTON  
9 AT SEATTLE

10 SECURITIES AND EXCHANGE  
11 COMMISSION,

12 Plaintiff,

13 v.  
14 PACCAR INC and PACCAR  
15 FINANCIAL CORP.,  
Defendants.

CASE NO. C13-0953-JCC

FINAL JUDGMENT AS TO  
DEFENDANT PACCAR  
FINANCIAL CORP.

16 The Securities and Exchange Commission (“Commission”) having filed a Complaint and  
17 Defendant PACCAR Financial Corp. (“Defendant”) having entered a general appearance;  
18 consented to the Court’s jurisdiction over Defendant and the subject matter of this action;  
19 consented to entry of this Final Judgment without admitting or denying the allegations of the  
20 Complaint (except as to jurisdiction); waived findings of fact and conclusions of law; and waived  
21 any right to appeal from this Final Judgment:

22 I.

23 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant and  
24 Defendant’s agents, servants, employees, attorneys, and all persons in active concert or  
25 participation with them who receive actual notice of this Final Judgment by personal service or  
26 otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section

1 13(b)(2)(A) of the Exchange Act [15 U.S.C. § 78m(b)(2)(A)], by failing to make and keep  
2 books, records, and accounts, which, in reasonable detail, accurately and fairly reflect the  
3 transactions and dispositions of the assets of Defendant.

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5 II.

6 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant  
7 and Defendant's agents, servants, employees, attorneys, and all persons in active concert or  
8 participation with them who receive actual notice of this Final Judgment by personal service or  
9 otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section  
10 13(b)(2)(B) of the Exchange Act [15 U.S.C. § 78m(b)(2)(B)], by failing to devise and maintain a  
11 system of internal accounting controls sufficient to provide reasonable assurances that: (i)  
12 transactions are executed in accordance with management's general or specific authorization; (ii)  
13 transactions are recorded as necessary to permit preparation of financial statements in conformity  
14 with generally accepted accounting principles or any other criteria applicable to such statements,  
15 and to maintain accountability for assets; (iii) access to assets is permitted only in accordance  
16 with management's general or specific authorization; and (iv) the recorded accountability for  
17 assets is compared with the existing assets at reasonable intervals and appropriate action is taken  
18 with respect to any differences.

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20 III.

21 IT IS HEREBY FURTHER ORDERED, ADJUDGED AND DECREED that the Consent  
22 is incorporated herein with the same force and effect as if fully set forth herein, and that  
23 Defendant shall comply with all of the undertakings and agreements set forth therein.

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1 IV.  
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3 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain  
jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.  
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5 DATED this 18th day of July 2013.  
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John C. Coughenour  
UNITED STATES DISTRICT JUDGE